

May 25, 2011

Honorable Robert E. Herber, Judge
United States Bankruptcy Court
Courtroom 621
One Bowling Green
New York, New York 10004-1408

Weil Gotshal + Manges LLP
767 Fifth Avenue
New York, New York 10153
% Harvey R. Marks, Stephen
Kawthir, Joseph H. Smolinsky

Re: Case number 09-50026 (REG) ECF 7490 + ECF 7482

Dear Sir:

As you may remember I have written to you before about the
Administrative Forced Bankruptcy. I will now call it Managed Bankruptcy
conditions namely the reduction of life insurance for salaried retirees.

This coming September 1, I will be retired 21 years. Part of my retirement
planning was the inclusion of one times my base salary on life
insurance at the time on my case \$46,000. This has now been reduced
to \$10,000.

I am very much aware of the fact that the Board of Directors can change
things at any time. It is however my understanding that this change
was forced upon the Board in order to receive the take out money loans

Add to the above the loss of several thousand shares of common stock. This I
can recover over the years as a long term Capital Loss - 12 more years.
If I live that long I will be 88.

Second add. My Pension and Social Security has not increased in 3 years.
Inflation has increased over 270 each of the last 3 years. My medical
insurance is now over \$300.00 per month. This equals the increase
in Pension provided by the bankruptcy.

All that aside I have a resolve to the problem. Get some of your wise
Kids, the insurance companies, with all their charts and tables and
come up with a one time premium to restore the total life insurance
levels. As most of us are older, with a decrease longevity, the cost would
under 10 million. This would be peanuts when compared to the other
costs of claims.

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Please put the retired people back in the mix - something the Administration does not want to do. Example the Medicare reform with its "Death Panel" provisions.

I look forward to your response. You may call me if you have any questions or comments. (810-694-1446)

Louis J. Blain